

**c.) Amendments to the Claims:**

Please amend claims 17, 18, 20, 25, 26 and 27 as follows:

1-16 (previously cancelled)

17. (currently amended) A process for preparing an enhanced plant nutrient value composition from a low analysis waste material, comprising:

pumping a slurry form of the low analysis waste material through a pipe cross reactor for reaction with at least one base or acid to form a high temperature melt;

spraying the melt from the pipe reactor directly onto a recycling bed of fines in a granulator, and flashing off water contained in the melt as steam;

rolling the melt onto particles in the granulator to form granulated particles; and

drying the granulated particles to reduce the moisture content thereof to form dried granulated particles comprising an enhanced plant nutrient value composition.

18. (currently amended) A process as recited in claim 17, wherein the pipe cross reactor is located within the granulator.

19. (previously added) A process as recited in claim 18, wherein the granulator is a rotating cylinder.

20. (currently amended) A process as recited in claim 17, wherein the pipe cross reactor comprises two cross pipes.

21. (previously amended) A process as recited in claim 20, wherein two acids are introduced via the two cross pipes.

22. (previously amended) A process as recited in claim 21, wherein the two acids are sulphuric acid and phosphoric acid.

23. (previously amended) A process as recited in claim 17, wherein the temperature is maintained to less than 149 degrees centigrade.

24. (previously amended) A process as recited in claim 17, further comprising the addition of water to the low analysis waste material to form a slurry prior to pumping.

25. (currently amended) A process as recited in claim 17, wherein the high temperature melt is produced by a pipe cross reactor that is located within the granulator.

26. (currently amended) A process as recited in claim 25, wherein the pipe cross reactor for producing the high temperature melt has a length for mixing the slurry with material from at least one cross pipe of at least 51 centimeters.

27. (currently amended) A process as recited in claim 17, wherein the melt is produced in a pipe cross reactor having a diameter of approximately 7.6 centimeters to 25.4 centimeters, a length of approximately 2.1 meters to 15.4 meters and terminates in a 5 centimeter to 20 centimeter diameter discharge pipe or slot of equivalent cross-sectional area into the granulator.